

# TC-684, Oil & Gas Severance Tax Annual Return and Schedules Excel Instructions

Use this spreadsheet to report your Oil and Gas Severance tax. Complete the entire form and keep supporting documentation in case of audit.

**Note:** This is the only approved TC-684 template for uploading your data.

Use [these resources](#) if you need further assistance.

## General Template Instructions

Follow these steps to complete and submit your return:

1. Complete and save your return.
2. Go to [Taxpayer Access Point \(TAP\)](#).
3. Upload your file.

### Important

- Fields are shaded as follows:
  - **Yellow** require an entry.
  - **Green** is optional.
  - **White** will automatically calculate.
- Don't copy or alter cells or their formatting.
- Don't leave blank lines in the spreadsheet. It will cause errors.
- Dropdown menus have been provided where possible.

This spreadsheet has the following tabs:

- *Instructions*
- *TC-684*
- *TC-684, Schedule A*
- *TC-684, Schedule A1*
- *TC-684, Schedule B*
- *TC-684, Schedule B1*
- *TC-684, Schedule C*

### Saving your File

Microsoft Excel 2010 automatically saves files as .xlsx. You must save your file as .xls to upload.

# Line-by-Line Instructions

## Main Return

Enter the following information:

- Lines 1-11 These lines will calculate for you.
- Line 12a-d Your quarterly estimated liabilities per quarter.
- Line 13 Total amount of prepayments and credits from prior year returns.
- Line 14 **For amended returns only:** Total of all payments made with the original return minus all previous refunds.
- Line 15 This line will calculate for you.

## Schedule A Instructions

Enter the following information. Product value is the value of the volume subject to the fee before deductions.

- Column 1 Utah Department of Oil, Gas and Mining (DOGM) field number.
- Column 2 DOGM producing entity number.
- Column 3a Product type of product produced, saved, sold or transported (OL, GS, NL).
- Column 3b Volume of product produced, saved, sold or transported.
- Column 4 Volume of product taken-in-kind by another party.
- Column 5 This column will calculate for you.
- Column 6 Product value of the volume subject to tax before deductions.
- Column 7 Amount of processing costs allowable as a deduction from the product value.
- Column 8 Amount of transportation costs allowable as a deduction from the product value.
- Column 9 This column will calculate for you.
- Column 10 Total of state, Indian, and federal royalties
- Column 11 This column will calculate for you.
- Column 12 Net value of the entity's qualifying well(s). Don't include amounts previously deducted as exempt royalties (column 10).
- Column 13 Net value of the entity's qualifying well(s) production. Don't include amounts previously deducted as exempt royalties (column 10).
- Column 14 Net value of the entity's qualifying wildcat well(s). Don't include amounts previously

deducted as exempt royalties (column 10).

Column 15 This column will calculate for you.

Column 16a Enter 3 percent of the first :

- \$13 or less per barrel for oil
- \$1.50 or less per MFG for gas

Column 16b Enter 5 percent of the first :

- \$13.01 or more per barrel for oil
- \$1.51 or more per MFG for gas

Column 16c Four percent of the taxable value for natural gas liquids.

Column 17a Incremental value at 1.5 percent.

Column 17b Incremental value at 2.5 percent.

Column 17c Incremental value at 2 percent.

## Schedule A1 Instructions

Enter the following information. Product value is the value of the volume subject to the fee before deductions.

Field Number This column will calculate for you.

Producing Entity Number This column will calculate for you.

Net Product Value This column will calculate for you.

Exempt Royalties This column will calculate for you.

Column 11a This column will calculate for you.

Column 11 b Each line 11a adjusted value divided by the total adjusted value of line 11a for each field.

Column 11c This column will calculate for you.

Column 11d This column will calculate for you.

## Schedule B Instructions

Enter the following information.

Column 1a Utah Department of Oil, Gas and Mining-(DOGM) assigned API well number.

Column 1b DOGM-assigned API well name.

Column 2a	Location field number.
Column 2b	Location field name.
Column 3a	Date work started.
Column 3b	Date work ended.
Column 3c	Date DOGM approved the work.
Column 4	Total expenses for workover or recompletion. (Expenses must be approved before credit can be taken.)
Column 5	This column will calculate for you.
Column 6	Percent of working interest owners who take product in kind.
Column 7	This column will calculate for you.
Column 8	Carryover nonrefundable tax credit from prior 3 years.
Column 9	This column will calculate for you.

## **Schedule B1 Instructions**

Enter the following information for working interest owners who take product in kind and are authorized to share the tax credit.

Column 1a	Utah Department of Oil, Gas and Mining-(DOGM) assigned API well number.
Column 1b	DOGM-assigned API well name.
Column 2a	Owner name.
Column 2b	Owner address.
Column 2c	DOGM account number.
Column 2d	Owner percent of interest.

## **TC-684, Schedule C Instructions**

Enter the following information.

Column 1	Utah Department of Oil, Gas and Mining (DOGM) field number.
Column 2	Entity number from which the product was taken.
Column 3	DOGM number of company receiving the product.
Column 4	Name of company receiving the product.

Column 5	Product type (OL, GS, or NL).
Column 6	Volume of product received from the producing entity.

## References/Resources

- [TC-684, Oil & Gas Severance Tax Annual Return](#)
- [TC-684A, Oil & Gas Severance Tax](#)
- [TC-684A1, Pre-2007 Annual Field Exemption](#)
- [TC-684B, Designation of Workover or Recompletion](#)
- [TC-684B1, Designation of Workover or Recompletion Part 2](#)
- [TC-684C, Oil & Gas Reported by Others](#)
- [Publication 58, Utah Interest and Penalties](#)

**Returns and Schedules:** You may be penalized if you do not file the correct forms and schedules. See <http://tax.utah.gov/billing/penalties-interest> for details.

**Information Updates:** Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:

**TC-69, Utah State Business and Tax Registration** — open a new business or change ownership

**TC-69C, Notice of Change for a Tax Account** — change address, close an outlet or account, and add or remove an officer or owner

**Taxpayer Resources:** The Tax Commission offers online workshops to help taxpayers understand Utah taxes. Visit [tax.utah.gov/training](http://tax.utah.gov/training) for a list of all training resources. If you need more information or access to online services, forms or publications, visit the Tax Commission's home page at [tax.utah.gov](http://tax.utah.gov).

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or phone 801-297-2200 (1-800-662-4335 outside the Salt Lake area). You can email questions to [taxmaster@utah.gov](mailto:taxmaster@utah.gov).

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For accommodations under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.